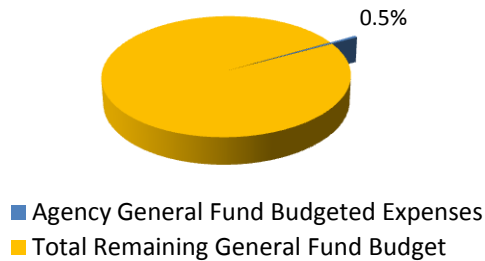
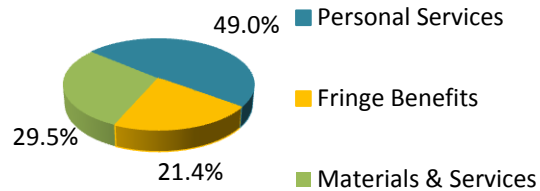


General Fund Analysis

Share of Total County Expenses

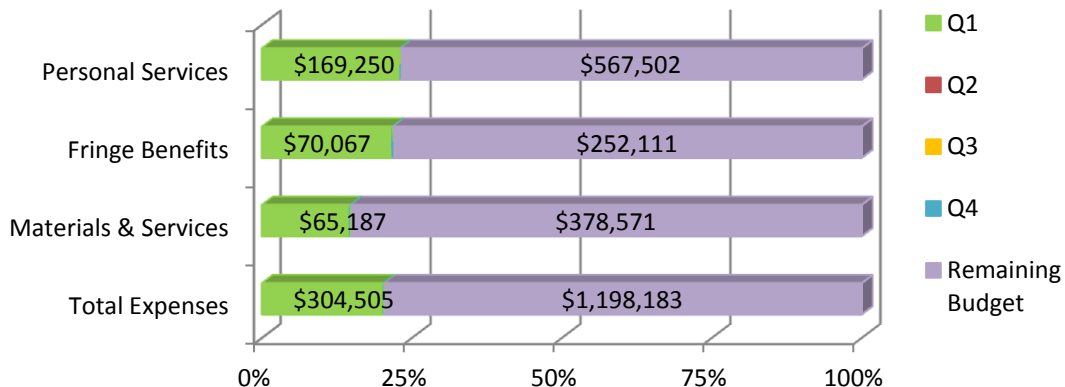


Agency Budgeted Expenses By Type



- The General Fund expenditures for Human Resources are estimated to be **\$1,502,688** for 2012, which is **0.5%** of the total budgeted expenditures for the General Fund.

General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$439,292	\$339,792	\$331,700	\$302,291	\$439,292	\$1,413,075
Current Year Actuals	\$304,505				\$304,505	\$1,502,688

* Current year total represents revised budget.

- First quarter expenditures of **\$304,505** represent **20.3%** of the budgeted amount for the year.
- Materials & Services expenditures during the 1st quarter were **14.7%** of the 2012 budgeted amount. A one-time payment for the county's property insurance will be paid during the 2nd quarter.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$170,020	\$169,250	99.5%
2nd Quarter	\$198,356		
3rd Quarter	\$170,020		
4th Quarter	\$198,356		
Total	\$736,752	\$169,250	23.0%

- There were six pay periods in the 1st quarter of 2012, which would equate to 23.1% of the total budget. There were no significant variances in Personal Service expenditures during this quarter.

Budget Corrective Items

Approved

- There have been no approved budget adjustments to date.

Pending

- There are no requests currently pending that may impact the budget.

Not Recommended

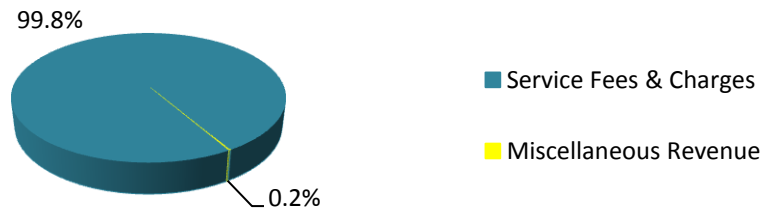
- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvement at this time.

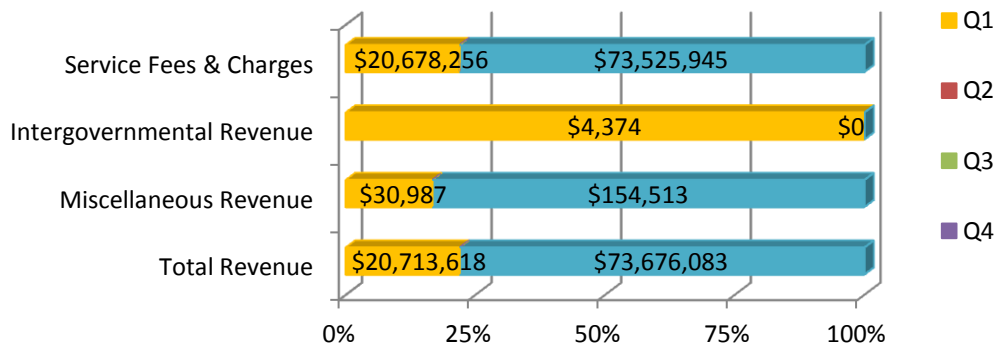
Non-General Fund Analysis

Agency Budgeted Revenues By Source



- The main sources of non-general fund revenue for Human Resources are: the premiums paid by County offices for their employees' health benefits, as well as the premiums paid by outside entities (MORPC, SWACO, etc.), Fairfield County, and Pickaway County for their participation in the benefits cooperative.

Non-General Fund - Revenue



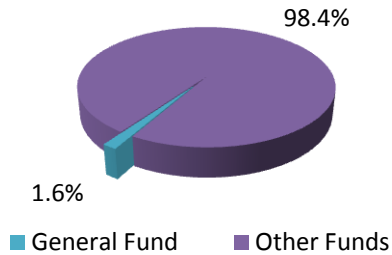
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$21,604,695	\$21,131,869	\$21,047,480	\$20,878,541	\$21,604,695	\$84,662,585
Current Year Actuals	\$20,713,618				\$20,713,618	\$94,389,701

* Current year total represents revised budget.

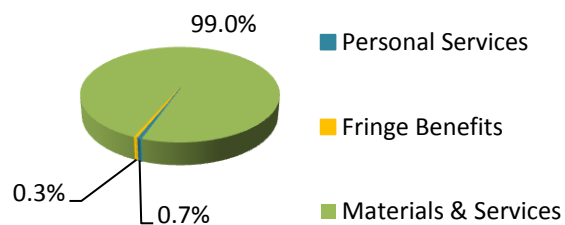
- First quarter revenues of \$20,713,618 represent 21.9% of the budgeted amount for the year.
- With the change of the start of the plan year for health care from January 1 to April 1, the new premiums did not take effect until April 1. As a result, 1st quarter revenue reflects a smaller percentage of the total for the year.

Non-General Fund Analysis

Agency Budgeted Expenses

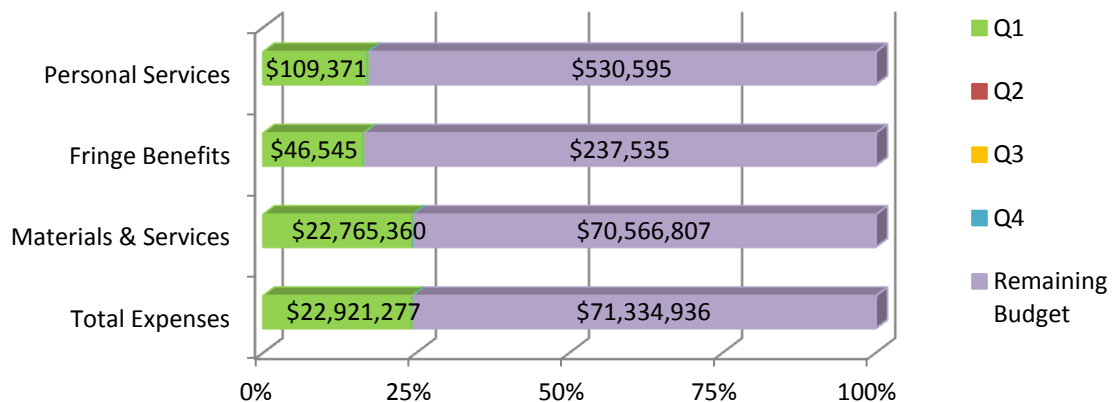


Agency Budgeted Expenses By Type



- The non-general fund expenditure budget for Human Resources is estimated to be **\$94,256,213** for 2012, which is **98.4%** of the total budgeted expenditures (**\$95,758,901**) for Human Resources.

Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$21,163,717	\$22,629,496	\$19,565,952	\$19,055,410	\$21,163,717	\$82,414,575
Current Year Actuals	\$22,921,277				\$22,921,277	\$94,256,213

* Current year total represents revised budget.

- First quarter expenditures of **\$22,921,277** represent **24.3%** of the budgeted amount for the year.
- Of the total expenditures in the 1st quarter, \$22,293,895 or 97.3% were for the self-insured expenses related to the County's healthcare plan. These expenses are recorded within Materials & Services.
- First quarter expenditures exceed 1st quarter revenue primarily due to the change in the start of the plan year for health care being moved from January 1 to April 1. It is expected that expenditures will align with revenue as the new, higher premium for health care coverage takes effect on April 1.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$113,676	\$109,371	96.2%
2nd Quarter	\$160,962		
3rd Quarter	\$147,684		
4th Quarter	\$172,299		
Total	\$639,966	\$109,371	17.1%

- As part of the transition to self-insured status for workers' compensation, approximately four full-time positions within Benefits & Risk Management will be transitioned to the Workers Compensation Fund (Fund 6061). This change will take place during the 2nd quarter, and the estimated impact is incorporated in the table above.

Budget Corrective Items

Approved

- Resolution No. 0231-12 authorized a non General Fund supplemental appropriation (\$2,107,647) for the payment of self-insured workers' compensation expenses, which includes \$1,900,000 for the payments of claims, assessments, and other associated costs and \$207,647 for personnel costs to administer the program.

Pending

- There are no requests currently pending that may impact the budget.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- The transition to self-insured status for workers' compensation may require some County offices to require supplemental appropriations within Fringe Benefits prior to the end of the year. This is due to the acceleration of payments by shifting from the retrospective rating plan requiring payments in arrears (2011 costs paid in 2012) to the self-insured plan (2012 costs paid in 2012). However, some of these increased costs will be offset by changes to the healthcare rate which are budgeted in the same category of expense. OMB will continue to monitor these expenses throughout the year.
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvement at this time.